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5. (amended) A wiring substrate comprising: an insulating substrate having an opening; at least one electronic part disposed in the opening; and an embedding resin comprising a thermoplastic resin, an acid anhydride curing agent, a curing accelerator, and a filler having a particle size of from 0.1 to 50 μm in an amount of from 51 to 74% by weight, wherein the at least one electronic part is embedded with the embedding resin which shows, before embedding, a viscosity of not higher than 85 $\text{Pa} \cdot \text{s}$ in a shear rate of 8.4 s^{-1} after being allowed to stand for 24 hours at $25^\circ\text{C} \pm 1^\circ\text{C}$.

6. (amended) A wiring substrate comprising: a core substrate; and a build-up layer provided on at least one side of the core substrate and formed by alternately laminating an insulating layer and a wiring layer, wherein at least one of the core substrate and the building-up layer has an opening penetrating therethrough, and an electronic part is disposed in the opening and embedded with an embedding resin comprising a thermoplastic resin, an acid anhydride curing agent, a curing accelerator, and a filler having a particle size of from 0.1 to 50 μm in an amount of from 51 to 74% by weight, wherein the embedding resin shows, before embedding, a viscosity of not higher than 85 $\text{Pa} \cdot \text{s}$ in a shear rate of 8.4 s^{-1} after being allowed to stand for 24 hours at $25^\circ\text{C} \pm 1^\circ\text{C}$.

7. (amended) The wiring substrate according to claim 5, wherein the acid anhydride curing agent, before embedding, has a viscosity at $25^\circ\text{C} \pm 1^\circ\text{C}$ of not higher than 170 $\text{mPa} \cdot \text{s}$.

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9. (amended) The wiring substrate according to claim 5, wherein the filler contains at least one inorganic filler.